



## Withholding tax return on income from capital

(articles 146 to 151 L.I.R.<sup>1)</sup>)

The debtor of the revenue from capital must declare and pay the withholding tax to the Direct Tax Authority within eight days as from the date the income is made available<sup>2)</sup>.

Line

- 1 Name and forename or firm: \_\_\_\_\_
- 2 Domicile, main place of business or registered office: \_\_\_\_\_
- 3 Date when the income is made available<sup>2)</sup>: \_\_\_\_\_
- 4 Period for which the income is allocated: \_\_\_\_\_

5 **A. Income from capital subject to withholding tax at the full rate<sup>3)</sup>**

6	Identification of the income from capital allocated	Gross amount of income <sup>4)</sup> €	Net amount of income <sup>5)</sup> €	Withholding tax rate <sup>6)</sup> %	Withholding tax on income from capital €
7	a) dividends, profit shares and other returns on shares, stocks, profit-sharing or holding of any kind in collective entities (art. 97, para. 1, no 1 L.I.R. <sup>1)</sup> )				
8	b) profit shares allocated by virtue of the capital outlay in a commercial, industrial, mining or craft undertaking to lenders remunerated in proportion of the profit realised (art. 97, para. 1, no 2 L.I.R. <sup>1)</sup> )				
9	c) interest and payments on bonds and other similar securities referred to in section 3 of art. 97, para 1, where over and above the fixed rate of interest, a right to a supplementary interest which varies according to the distributed profits is granted				
10	total A:				

Remarks<sup>1), 2), 3), 4), 5), 6)</sup> see page 3

Line

**11 B. Income from capital subject to reduced withholding tax**

12 The provisions of double tax treaty stipulate a reduction in the ordinary withholding tax rates where dividends in the sense of these treaties are allocated by a Luxembourg stock corporation to residents of the other state. A list of countries with which the Grand-Duchy has concluded a convention to avoid double taxation is available on the website of the Tax Administration (<http://www.impotsdirects.public.lu/conventions>).

13 The implementation of these tax treaties allows the debtor of the dividends, via the relevant formalities, to apply a reduced withholding tax rate. In other cases, the debtor of the dividends applies withholding tax at the full rate. The beneficiary can request, where appropriate, the reimbursement of any excess withholding tax collected from the direct tax Authority (form 901bis).

**14 Details about withholding tax operated at the reduced rate**

## 15 a) Individuals

16	Name and address of the beneficiary	Gross amount <sup>4)</sup> €	Net amount <sup>5)</sup> €	Rate %	Withholding tax €
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23	total B :				

## 24 b) Stock corporations

25	Name and address of the beneficiary	Share- holding %	Gross amount <sup>4)</sup> €	Net amount <sup>5)</sup> €	Rate %	Withholding tax €
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**C. Income from capital exempt from withholding tax**

1. In accordance with Article 147 L.I.R. 1) the withholding tax is not levied on the income from capital mentioned below because <sup>7)</sup>:

the debtor and the beneficiary of the income from capital are the same person at the time the income is made available <sup>2)</sup> (art.147 no 1 L.I.R.<sup>1)</sup>),

2. or the beneficiary is:

a) a collective entity under Article 2 of the European Council Directive of 30 November 2011 concerning the common system of taxation applicable in the case of parent corporations and subsidiaries of different Member States (2011/96/UE),

b) a fully taxable resident stock corporation,

c) the State, a municipality, a union of municipalities, or a domestic public collective undertaking,

d) a domestic permanent establishment of a collective entity referred to in points 2 a), b) or c),

e) a collective entity fully liable to a corresponding tax to the Luxembourg corporate income tax, which is resident in a country with which the Grand Duchy has concluded a double tax treaty, and its domestic permanent establishment,

f) a stock corporation which is resident of the Swiss Confederation and subject to Swiss corporate taxation without benefitting of any exemption,

g) a stock corporation or a co-operative society resident in an EEA (European Economic Area) country other than a EU Member State and fully liable to a corresponding tax to the Luxembourg corporate income tax,

h) the beneficiary is a permanent establishment of a stock corporation or a co-operative society resident in an EEA (European Economic Area) country other than a EU Member State.

The beneficiary referred to in point 2 above holds or commits himself to hold, on the date the income is made available, **directly during an uninterrupted period of at least twelve months** a shareholding of at least 10% or a purchase price of at least € 1.200.000 in the debtor company.

**Details concerning the shareholding**

Name of the holding company	Shareholding in %	Acquisition date of the shareholding	Amount of dividends allocated

**Comments**

- 1) L.I.R. = law of 4.12.1967 concerning income tax.
- 2) Indicate the date on which the income from capital is made available. Income from capital, for which the distribution depends on a company organ, is deemed to be made available to the beneficiary on the payment date defined in this decision. If no payment date has been fixed in the decision, the income is deemed to be made available to the beneficiary on the day after the decision.
- 3) Are also deemed to be income from capital the special indemnities and benefits allocated alongside or instead of the allocations specified in points a-c.
- 4) Column to be completed only if the debtor of the income from capital does not pay the withholding tax.
- 5) Column to be completed only if the debtor of the income from capital pays the withholding tax.
- 6) Tax rate: 15% of gross income referred to in A, 17.65% of the net income referred to in A.
- 7) Tick the appropriate box.

Line

53 **D. Declaration and payment of the withholding tax**

54 debtor's file no.

TAX OFFICE

\*

TAX COLLECTION OFFICE

\_\_\_\_\_

56 Withholding tax according to A (see page 1) \_\_\_\_\_

57 Withholding tax according to B a) (see page 2) \_\_\_\_\_

58 Withholding tax according to B b) (see page 2) \_\_\_\_\_

59 Total amount 60 Date of availability<sup>2)</sup> of the allocations: \_\_\_\_\_

61 The withholding tax amount was paid on: \_\_\_\_\_

(Please specify on your transfer form: file no.,  
withholding tax on income from capital, availability date  
DDMMYYYY)

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64 I certify that this declaration is accurate and complete.

65 \_\_\_\_\_, on \_\_\_\_\_

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signature

67

name of signatory

**E. For official use only**

Tax office: \_\_\_\_\_

Entered / posted on \_\_\_\_\_

\* Tax office codes:

Sociétés 1 = S 1

Sociétés 3 = S 3

Sociétés 5 = S 5

Sociétés Esch = S.E.

Other: to be designated in extenso

Sociétés 2 = S 2

Sociétés 4 = S 4

Sociétés 6 = S 6

Sociétés Diekirch = S.N.

Remarks<sup>2)</sup>: see page 3